

Form F-66 (IA-2) (7-13-2018)		<b>STATE OF IOWA</b>  <b>2018</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2018</b>  <b>CITY OF WEST BURLINGTON, IOWA</b> <b>DUE: December 1, 2018</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		16202900500000 <b>City of West Burlington</b> <b>122 Broadway St.</b> <b>West Burlington, IA 52655</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,372,286		1,372,286	1,366,619
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,372,286		1,372,286	1,366,619
Delinquent property taxes	0		0	
TIF revenues	1,357,143		1,357,143	1,300,000
Other city taxes	575,980	0	575,980	614,408
Licenses and permits	64,215	0	64,215	88,557
Use of money and property	93,066	0	93,066	52,637
Intergovernmental	504,396	0	504,396	504,512
Charges for fees and service	205,021	2,151,782	2,356,803	2,454,276
Special assessments	0	0	0	0
Miscellaneous	291,375	19,365	310,740	348,751
Other financing sources, including transfers in	2,017,031	8,845,082	10,862,113	12,478,570
<b>Total revenues and other sources</b>	6,480,513	11,016,229	17,496,742	19,208,330
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,476,449	0	1,476,449	1,551,477
Public works	607,917	0	607,917	669,699
Health and social services	0	0	0	0
Culture and recreation	185,252	0	185,252	212,846
Community and economic development	71,529	0	71,529	79,106
General government	522,941	0	522,941	622,746
Debt service	1,232,726	0	1,232,726	1,239,790
Capital projects	1,417,850	0	1,417,850	4,016,000
<b>Total governmental activities expenditures</b>	5,514,664	0	5,514,664	8,391,664
Business type activities	0	10,325,776	10,325,776	11,954,150
<b>Total ALL expenditures</b>	5,514,664	10,325,776	15,840,440	20,345,814
Other financing uses, including transfers out	2,091,942	280,447	2,372,389	2,478,570
<b>Total ALL expenditures/And other financing uses</b>	7,606,606	10,606,223	18,212,829	22,824,384
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-1,126,093	410,006	-716,087	-3,616,054
Beginning fund balance July 1, 2017	6,483,272	1,587,758	8,071,030	7,256,327
Ending fund balance June 30, 2018	5,357,179	1,997,764	7,354,943	3,640,273
<b>Note</b> - These balances do not include \$ <u>89,186</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 6,244,359	Other long-term debt	\$ 0	
Revenue debt	\$ 8,701,724	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 13,007,821	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/01/2018		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Kelly D. Fry		Telephone →	Area Code 319	Number 7525451 Extension 103
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF WEST BURLINGTON						<div> <div> <input type="checkbox"/> GAAP           <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS         </div> <div>           SELECT ONLY ONE            Indicate by entering an X in the appropriate box on this sheet ONLY         </div> </div>			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	1,137,179	235,107					1,372,286			1,372,286	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,137,179	235,107		0	0		1,372,286		T01	1,372,286	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	1,137,179	235,107		0	0	0	1,372,286			1,372,286	6					
7	<b>TIF revenues</b>			1,357,143				1,357,143		T01	1,357,143	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	36,459	7,535					43,994		T15	43,994	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	5,811						5,811		T19	5,811	12					
13	Hotel/motel tax	30,117						30,117		T19	30,117	13					
14	Other local option taxes		496,058					496,058		T09	496,058	14					
15	<b>TOTAL OTHER CITY TAXES</b>	72,387	503,593		0	0	0	575,980	0		575,980	15					
16	<b>Section B - LICENSES AND PERMITS</b>	64,215						64,215		T29	64,215	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	31,713		8,696		28,880		69,289		U20	69,289	18					
19	Rents and royalties	23,777						23,777		U40	23,777	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	55,490	0	8,696	0	28,880	0	93,066	0		93,066	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	13,501						13,501		B89	13,501	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	13,501	0		0	0	0	13,501	0		13,501	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		384,302					384,302		C46	384,302	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	450						450		C89	450	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	88,003	18,140					106,143		C89	106,143	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	88,453	402,442	0	0	0	0	490,895	0		490,895	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service							0		D89	0	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	101,954	402,442	0	0	0	0	504,396	0		504,396	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	945,741	A91	945,741	73	
74	Sewer							0	1,206,041	A8Ø	1,206,041	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A6Ø	0	77	
78	Airport							0		AØ1	0	78	
79	Landfill/garbage	193,732						193,732		A81	193,732	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BURLINGTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0		A80	0	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees	8,408						8,408		A89	8,408	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges	1,451						1,451		A89	1,451	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges							0		A44	0	94			
95	Housing and urban renewal charges	1,165						1,165		A50	1,165	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges							0		A03	0	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges							0		A61	0	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify							0			0	102			
103	Garage Sale advertising	265						265			265	103			
104	TOTAL CHARGES FOR SERVICE	205,021	0	0	0	0	0	205,021	2,151,782		2,356,803	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	7,796						7,796		U99	7,796	108			
109	Deposits and sales/fuel tax refunds	98,377						98,377	7,580	U99	105,957	109			
110	Sale of property and merchandise	13,868						13,868	2,111	U11	15,979	110			
111	Fines	13,118						13,118		U30	13,118	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify							0			0	113			
114	Insurance/Refunds/Reimbursements	85,659						85,659	9,674		95,333	114			
115	City Township Ambulance Association	40,783						40,783			40,783	115			
116	4th of July Celebration	31,774						31,774			31,774	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	291,375	0	0	0	0	0	291,375	19,365		310,740	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,927,621	1,141,142	1,365,839	0	28,880	0	4,463,482	2,171,147		6,634,629	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	8,489,724	NR	8,489,724	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	589,590			146,982	160,000		896,572	221,889		1,118,461	127				
128	Internal TIF loans and transfers in			34,715	1,085,744			1,120,459	133,469		1,253,928	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	589,590	0	34,715	1,232,726	160,000	0	2,017,031	8,845,082		10,862,113	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,517,211	1,141,142	1,400,554	1,232,726	188,880	0	6,480,513	11,016,229		17,496,742	132				
133												133				
134	Beginning fund balance July 1, 2017	794,066	825,382	697,426	0	4,166,398		6,483,272	1,587,758		8,071,030	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,311,277	1,966,524	2,097,980	1,232,726	4,355,278	0	12,963,785	12,603,987		25,567,772	136				
137												137				
138												138				
139												139				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention	1,068,320				11,543		1,079,863		E62	1,079,863	2				
3	Jail							0		E04	0	3				
4	Emergency management							0		E89	0	4				
5	Flood control							0		E59	0	5				
6	Fire department	282,301						282,301		E24	282,301	6				
7	Ambulance		19,221					19,221		E32	19,221	7				
8	Building inspections	92,949						92,949		E66	92,949	8				
9	Miscellaneous protective services							0		E66	0	9				
10	Animal control	2,115						2,115		E32	2,115	10				
11	Other public safety							0		E89	0	11				
12								0			0	12				
13								0			0	13				
14	TOTAL PUBLIC SAFETY	1,445,685	19,221		0	11,543	0	1,476,449			1,476,449	14				
15	Section B — PUBLIC WORKS											15				
16	Roads, bridges, sidewalks	60,375	229,117					289,492		E44	289,492	16				
17	Parking meter and off-street							0		E60	0	17				
18	Street lighting		40,257					40,257		E44	40,257	18				
19	Traffic control safety	28,168						28,168		E44	28,168	19				
20	Snow removal	7,395	18,533					25,928		E44	25,928	20				
21	Highway engineering							0		E44	0	21				
22	Street cleaning	4,746						4,746		E81	4,746	22				
23	Airport (if not an enterprise)		22,540					22,540		E01	22,540	23				
24	Garbage (if not an enterprise)	196,786						196,786		E81	196,786	24				
25	Other public works							0		E89	0	25				
26	Public Works Administration							0			0	26				
27	Engineering Management Services							0			0	27				
28	TOTAL PUBLIC WORKS	297,470	310,447		0	0	0	607,917			607,917	28				
29	Section C — HEALTH AND SOCIAL SERVICES											29				
30	Welfare assistance							0		E79	0	30				
31	City hospital							0		E36	0	31				
32	Payments to private hospitals							0		E36	0	32				
33	Health regulation and inspections							0		E32	0	33				
34	Water, air, and mosquito control							0		E32	0	34				
35	Community mental health							0		E32	0	35				
36	Other health and social services							0		E79	0	36				
37								0			0	37				
38								0			0	38				
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39				
40	Section D — CULTURE AND RECREATION											40				
41	Library services	46,746						46,746		E52	46,746	41				
42	Museum, band, theater							0		E61	0	42				
43	Parks	12,890						12,890		E61	12,890	43				
44	Recreation	87,436						87,436		E61	87,436	44				
45	Cemetery							0		E03	0	45				
46	Community center, zoo, marina, and auditorium							0		E61	0	46				
47	Other culture and recreation	38,180						38,180		E61	38,180	47				
48								0			0	48				
49								0			0	49				
50	TOTAL CULTURE AND RECREATION	185,252	0		0	0	0	185,252			185,252	50				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0		E89	0	52
53	Economic development			67,000				67,000		E89	67,000	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	4,529						4,529		E29	4,529	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,529	0	67,000	0	0	0	71,529			71,529	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	102,076						102,076		E29	102,076	61
62	Clerk, Treasurer, financial administration	179,670						179,670		E23	179,670	62
63	Elections							0		E89	0	63
64	Legal services and city attorney							0		E25	0	64
65	City hall and general buildings	34,365						34,365		E31	34,365	65
66	Tort liability							0		E89	0	66
67	Other general government	206,830						206,830		E89	206,830	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	522,941	0		0	0	0	522,941			522,941	70
71	Section G — DEBT SERVICE				1,232,726			1,232,726			1,232,726	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	1,232,726	0	0	1,232,726			1,232,726	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Streets -Ruthella/Kimberly/Broadway/Sidewalks	9,880	117,222					127,102			127,102	76
77								0			0	77
78	Subtotal Regular Capital Projects	9,880	117,222				0	127,102			127,102	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80	Streets - Agency & Gear/Broadway					1,290,748		1,290,748			1,290,748	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	1,290,748	0	1,290,748			1,290,748	82
83	TOTAL CAPITAL PROJECTS	9,880	117,222		0	1,290,748	0	1,417,850			1,417,850	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,465,757	446,890	67,000	1,232,726	1,302,291	0	5,514,664			5,514,664	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								923,245	E91	923,245	88
89	Capital outlay							136,694	G91		136,694	89
90	Debt Service							25,475	F91		25,475	90
91	Sewer and sewage disposal — Current operation							661,372	E80		661,372	91
92	Capital outlay							7,770,319	G80		7,770,319	92
93	Debt Service							808,671	F80		808,671	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								10,325,776		10,325,776	129



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	2,465,757	446,890	67,000	1,232,726	1,302,291	0	5,514,664	10,325,776		15,840,440	130		
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131		
132	Regular transfers out	163,274	666,182			8,558		838,014	280,447		1,118,461	132		
133	Internal TIF loans/repayments and transfers out			1,253,928				1,253,928			1,253,928	133		
134								0			0	134		
135	TOTAL OTHER FINANCING USES	163,274	666,182	1,253,928	0	8,558	0	2,091,942	280,447		2,372,389	135		
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	2,629,031	1,113,072	1,320,928	1,232,726	1,310,849	0	7,606,606	10,606,223		18,212,829	136		
137												137		
138	Ending fund balance June 30, 2018:											138		
139	Governmental:											139		
140	Nonspendable							0			0	140		
141	Restricted		853,452	777,052	0	2,550,344		4,180,848			4,180,848	141		
142	Committed	8,390						8,390			8,390	142		
143	Assigned	99,536				494,085		593,621			593,621	143		
144	Unassigned	574,320						574,320			574,320	144		
145	Total Governmental	682,246	853,452	777,052	0	3,044,429	0	5,357,179			5,357,179	145		
146	Proprietary								1,997,764		1,997,764	146		
147	Total ending fund balance June 30, 2018	682,246	853,452	777,052	0	3,044,429	0	5,357,179	1,997,764		7,354,943	147		
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	3,311,277	1,966,524	2,097,980	1,232,726	4,355,278	0	12,963,785	12,603,987		25,567,772	148		
149												149		

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>												<b>CITY OF WEST BURLINGTON</b>																																					
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																	
		<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94 3,121</td> </tr> <tr> <td>Libraries.....</td> <td>M52 46,746</td> </tr> <tr> <td>Police protection.....</td> <td>M62 83,903</td> </tr> <tr> <td>Sewerage.....</td> <td>M90</td> </tr> <tr> <td>Sanitation.....</td> <td>M81 44,413</td> </tr> <tr> <td>All other.....</td> <td>M89 \$ 48,147</td> </tr> </table>												Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94 3,121	Libraries.....	M52 46,746	Police protection.....	M62 83,903	Sewerage.....	M90	Sanitation.....	M81 44,413	All other.....	M89 \$ 48,147	<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$</td> </tr> </table>												Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
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All other.....	L89 \$																																																		
<b>Part IV</b>		<b>SALARIES AND WAGES</b>																																																	
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																	
		<table border="1"> <tr> <td colspan="2"></td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Total salaries and wages paid.....</td> <td>2009 \$</td> <td>1,458,504</td> </tr> </table>																										Amount - Omit cents		Total salaries and wages paid.....		2009 \$	1,458,504																		
		Amount - Omit cents																																																	
Total salaries and wages paid.....		2009 \$	1,458,504																																																
<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																																	
<b>A. Long-term debt</b>		Debt during the fiscal year												Debt Outstanding - JUNE 30, 2018																																					
		Debt outstanding JULY 1, 2017 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)																																			
		Purpose																																																	
1. Water utility		19U \$ 479,000	29U \$	39U \$ 37,000	49U \$ 230,000	49U \$	49U \$ 212,000	49U \$								19I \$ 14,370																																			
2. Sewer utility		19U 685,007	29U 8,489,724	39U 685,007	49U	49U	49U 8,489,724	49U								189 68,740																																			
3. Electric utility		19U	29U	39U	49U	49U	49U	49U								192																																			
4. Gas utility		19U	29U	39U	49U	49U	49U	49U								193																																			
5. Transit-bus		19U	29U	39U	49U	49U	49U	49U								194																																			
6. Industrial Revenue		19T	24T	34T		44T	44T									189																																			
7. Mortgage revenue		19T	24T	34T		44T	44T									189																																			
8. TIF revenue		19U	29U	39U	49U	49U	49U	49U								189																																			
9. Other-Specify		19U	29U	39U	49U	49U	49U	49U								189																																			
10. 2013 GO Bond		19U 2,765,000	29U	39U 910,000	49U 1,855,000	49U	49U	49U								189 56,235																																			
11. 2011 GO Bond		19U 130,000	29U	39U 30,000	49U 100,000	49U	49U	49U								189 3,900																																			
12. 2011B GO Bond		19U 320,000	29U	39U 75,000	49U 245,000	49U	49U	49U								189 9,390																																			
13. 2017 GO Bond		19U 3,780,000	29U	39U	49U 3,780,000	49U	49U	49U								189 119,009																																			
14. Leased Equipment		19U 60,129	29U	39U 25,770	49U 34,359	49U	49U	49U								189																																			
<b>Total long-term debt</b>		<b>8,219,136</b>	<b>8,489,724</b>	<b>1,762,777</b>	<b>6,244,359</b>	<b>0</b>	<b>8,701,724</b>	<b>0</b>									<b>271,644</b>																																		
<b>B. Short-term debt</b>														Amount - Omit cents																																					
		Outstanding as of JULY 1, 2017												<table border="1"> <tr> <td>61V \$</td> <td></td> </tr> <tr> <td>64V \$</td> <td></td> </tr> </table>												61V \$		64V \$																							
61V \$																																																			
64V \$																																																			
		Outstanding as of JUNE 30, 2018																																																	
<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>												Amount - Omit cents																																					
		Assessed Valuations by Levy Authority and County, AY2016/FY2018																																																	
		Actual valuation -- January 1, 2016												<table border="1"> <tr> <td>\$</td> <td>260,156,411</td> <td>x .05 = \$</td> <td>13,007,821</td> </tr> </table>												\$	260,156,411	x .05 = \$	13,007,821																						
\$	260,156,411	x .05 = \$	13,007,821																																																
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>												Amount - Omit cents																																					
		Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																							
		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																											
		\$ 694,489		\$ 2,550,344						2,589,889		5,834,722																																							
		REMARKS												V98																																					